





City of Herington

2019

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>928,474</u>
2. Library levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>928,474</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ _____	14,724
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ _____	381,458
5b. Personal property 2017	- _____	392,584
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	+ _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2018 :	+ _____	92
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	_____	14,816
11. Total estimated valuation July 1, 2018	_____	10,422,004
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	_____	0.0014
13. Percentage adjustment increase (12 times 3)	+ \$ _____	1,322
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	_____	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ _____	12,999
<b>16. Total Percentage Adjustments</b>	<b>\$ _____</b>	<b>14,321</b>

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	<u>82,540</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>20,706</u>	
Increase property tax revenues spent on debt service			<u>61,834</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u>          </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+	<u>          </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud;		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2019 budget:		+	<u>          </u>	
Law enforcement expenses - 2018 budget:		-	<u>          </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2019 budget:		+	<u>          </u>	
Fire protection expenses - 2018 budget:		-	<u>          </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2019 budget:		+	<u>          </u>	
Emergency medical expenses - 2018 budget:		-	<u>          </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>	
26. <b>Total Revenue Adjustments</b>			<u><u>61,834</u></u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. <b>Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>0</b>
29. <b>Total Computed Tax Levy</b>		<b>1,004,629</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	813,740	
2016 Tax Levy (Less Levy for other Governmental Units)	810,089	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	916,110	None
2018 Tax Levy (Less Levy for other Governmental Units)	928,474	None
Average Tax Levy (last three years)	884,891	
CPI Adjustment of 0.021	18,583	
Average Tax Levy Adjusted by CPI	903,474	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	76,074	

**Exemption from Election Requirement** **Yes**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		12,999
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		12,999

**Exemption from Election Requirement** **Yes**

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	518,919	55,584	927	503	2,363	317
Debt Service	20,706	2,218	37	20	94	13
Library	78,315	8,389	140	76	357	48
Employee Benefit	305,750	32,750	546	297	1,393	187
Hospital	4,784	512	9	5	22	3
Capital Improvement						
Fire Equipment Reserve						
Police Equipment Reserve						
TOTAL	928,474	99,453	1,659	901	4,229	568

County Treas Motor Vehicle Estimate                    99,453

County Treas Recreational Vehicle Estimate                    1,659

County Treas 16/20M Vehicle Estimate                    901

County Treas Commercial Vehicle Tax Estimate                    4,229

County Treas Watercraft Tax Estimate                    568

Motor Vehicle Factor                    0.10711

    Recreational Vehicle Factor                    0.00179

        16/20M Vehicle Factor                    0.00097

            Commercial Vehicle Factor                    0.00455

                Watercraft Factor                    0.00061







**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2019**

Library found in: City of Herington  
Dickinson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$78,315	\$72,954
Delinquent Tax	\$7,154	\$0
Motor Vehicle Tax	\$108	\$8,389
Recreational Vehicle Tax	\$28	\$140
16/20M Vehicle Tax	\$0	\$76
LAVTR	\$0	\$0
TOTAL TAXES	<u>\$85,605</u>	<u>\$81,559</u>
Difference in Total Taxes:	(\$4,046)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$10,278,950	\$10,422,004
Did Assessed Valuation Decrease?	No	
Levy Rate	7.619	7.000
Difference in Levy Rate:	(0.619)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.





City of Herington

2019

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>General admin</b>			
Salaries	17,788	21,500	21,600
Contractual	49,731	48,500	50,065
Commodities	11,036	9,300	14,400
Capital Outlay	1,160	4,000	29,500
Other	100	650	300
Transfer to capital improvement	101,293		
<b>Total</b>	<b>181,108</b>	<b>83,950</b>	<b>115,865</b>
<b>Police</b>			
Salaries	260,781	288,000	288,000
Contractual	32,390	42,400	32,000
Commodities	41,741	48,450	48,450
	0		
<b>Total</b>	<b>334,912</b>	<b>378,850</b>	<b>368,450</b>
<b>Fire</b>			
Salaries	110,092	128,500	128,500
Contractual	26,270	35,200	23,700
Commodities	23,142	42,100	43,600
	0		0
<b>Total</b>	<b>159,504</b>	<b>205,800</b>	<b>195,800</b>
<b>Street</b>			
Salaries	142,904	144,950	146,950
Contractual	18,828	22,000	22,000
Commodities	64,001	55,000	63,000
<b>Total</b>	<b>225,733</b>	<b>221,950</b>	<b>231,950</b>
<b>Parks</b>			
Salaries	23,723	29,000	30,000
Contractual	3,034	2,000	3,200
Commodities	6,329	2,850	4,650
<b>Total</b>	<b>33,086</b>	<b>33,850</b>	<b>37,850</b>
<b>Community building</b>			
Salaries			
Contractual	17,837	17,950	17,950
Commodities	8,419	8,800	8,800
<b>Total</b>	<b>26,256</b>	<b>26,750</b>	<b>26,750</b>
<b>Municipal Court</b>			
Salaries	62,344	60,320	65,000
Contractual	3,737	14,200	14,200
Commodities	8,718	4,500	4,500
<b>Total</b>	<b>74,799</b>	<b>79,020</b>	<b>83,700</b>
<b>Lakes</b>			
Salaries	21,271	37,000	37,000
Contractual	13,647	11,950	22,450
Commodities	14,258	20,200	20,600
Other budget		1,000	1,000
<b>Total</b>	<b>49,176</b>	<b>70,150</b>	<b>81,050</b>
<b>Page Total</b>	<b>1,084,574</b>	<b>1,100,320</b>	<b>1,141,415</b>

City of Herington

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>Pool</b>			
Salaries	30,453	37,000	37,000
Contractual	4,428	3,500	5,335
Commodities	39,729	32,000	38,750
<b>Total</b>	<b>74,610</b>	<b>72,500</b>	<b>81,085</b>
<b>Homestead Village</b>			
Salaries	15,077	16,200	15,950
Contractual	27,033	36,800	21,968
Commodities	9,841	11,600	20,850
Debt service	120,125	122,500	117,156
<b>Total</b>	<b>172,076</b>	<b>187,100</b>	<b>175,924</b>
<b>Hilltop</b>			
Salaries	85,212	92,100	92,200
Contractual	42,363	58,825	67,775
Commodities	33,945	31,200	47,850
Bus expenses	1,552	3,000	
<b>Total</b>	<b>163,072</b>	<b>185,125</b>	<b>207,825</b>
<b>Debt service</b>			
KDOT		0	0
Lease payments		31,632	31,632
Transfer to Bond and Interest		23,263	
<b>Total</b>	<b>0</b>	<b>54,895</b>	<b>31,632</b>
<b>Transfer to equipment reserve</b>			
General		5,000	
Police		5,000	
Fire		5,000	
Street			
Parks			
Community Building			
Municipal court			
Lakes	5,000		
Pool			
Homestead			
Hilltop			
<b>Total</b>	<b>5,000</b>	<b>15,000</b>	<b>0</b>
<b>Capital Outlay</b>			
General			
Police	268	2,000	2,000
Fire	8,740	15,000	15,000
Street	373	5,105	20,274
Parks		2,000	2,000
Community Building		1,000	1,000
Municipal court		2,000	2,000
Lakes		5,000	5,000
Pool			
Homestead	1,365	10,000	12,000
Hilltop		25,000	25,000
<b>Total</b>	<b>10,746</b>	<b>67,105</b>	<b>84,274</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	425,504	581,725	580,740
Page 1 -Total	1,084,574	1,100,320	1,141,415
<b>Grand Total</b>	<b>1,510,078</b>	<b>1,682,045</b>	<b>1,722,155</b>

(Note: Should agree with general sub-totals.)

City of Herington

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	1,218	0
Receipts:			
Ad Valorem Tax	36,935	20,706	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,290		
Motor Vehicle Tax	6,429	3,884	2,218
Recreational Vehicle Tax	108	59	37
16/20M Vehicle Tax	66	15	20
Commercial Vehicle Tax		130	94
Watercraft Tax		26	13
Transfer from Utilities	127,435	106,445	110,119
Operating transfers	91,760	28,114	
Transfer from General Fund		23,263	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,019
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>264,023</b>	<b>182,642</b>	<b>111,482</b>
<b>Resources Available:</b>	<b>264,023</b>	<b>183,860</b>	<b>111,482</b>
Expenditures:			
Principal Logan Pointe - 11/04/08	30,000	0	0
Interest Logan Pointe - 11/04/08	13,610	0	0
Principal - Go Imp/Ref 9-15-17	90,000	55,000	60,000
Interest - Go Imp/Ref 9-15-17	17,435	22,415	20,100
Principal - GO Electric Refinance - 08/28/1	110,000	90,000	95,000
Interest - GO Electric Refinance - 08/28/14	1,760	16,445	15,119
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>262,805</b>	<b>183,860</b>	<b>190,219</b>
Unencumbered Cash Balance Dec 31	1,218	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	265,305	183,860	190,219
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	190,219
		Tax Required	78,737
Delinquent Comp Rate:	4.8%		3,803
Amount of 2018 Ad Valorem Tax			82,540

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		-28	0
Receipts:			
Ad Valorem Tax	68,040	78,315	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,291	0	
Motor Vehicle Tax	11,412	7,154	8,389
Recreational Vehicle Tax	192	108	140
16/20M Vehicle Tax	84	28	76
Commercial Vehicle Tax		240	357
Watercraft Tax		48	48
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-901
Miscellaneous		28	
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>82,019</b>	<b>85,921</b>	<b>8,109</b>
<b>Resources Available:</b>	<b>82,019</b>	<b>85,893</b>	<b>8,109</b>
Expenditures:			
Library Appropriation	82,047	85,893	81,063
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>82,047</b>	<b>85,893</b>	<b>81,063</b>
Unencumbered Cash Balance Dec 31	-28	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	84,875	85,893	81,063
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,063
		Tax Required	72,954
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			72,954

See Tab B

CPA Summary
-------------

City of Herington

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefit</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	89,866	132,338	52,445
Receipts:			
Ad Valorem Tax	338,332	305,750	XXXXXXXXXXXXXXXXXX
Delinquent Tax	10,729		
Motor Vehicle Tax	55,483	35,579	32,750
Recreational Vehicle Tax	931	536	546
16/20M Vehicle Tax	408	141	297
Commercial Vehicle Tax		1,193	1,393
Watercraft Tax		238	187
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-4,198
Miscellaneous	9,730		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>415,613</b>	<b>343,437</b>	<b>30,975</b>
<b>Resources Available:</b>	<b>505,479</b>	<b>475,775</b>	<b>83,420</b>
Expenditures:			
Social Security and Medicare	57,261	58,000	58,000
Workman's Compensation	28,805	36,092	36,092
KPERS	27,317	36,840	36,840
KP&F	66,256	77,000	77,000
Unemployment Insurance	5,824	3,000	3,000
Health Insurance	187,678	212,398	212,398
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>373,141</b>	<b>423,330</b>	<b>423,330</b>
Unencumbered Cash Balance Dec 31	132,338	52,445	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	432,000	423,330	423,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	423,330
		Tax Required	339,910
Delinquent Comp Rate:	0.0%		0
		Amount of 2018 Ad Valorem Tax	339,910

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Hospital</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	4,855	4,784	XXXXXXXXXXXXXXXXXX
Delinquent Tax	261	0	
Motor Vehicle Tax	818	511	512
Recreational Vehicle Tax	14	8	9
16/20M Vehicle Tax	6	2	5
Commercial Vehicle Tax		17	22
Watercraft Tax		3	3
Sales tax	260,729	40,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-64
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>266,683</b>	<b>45,325</b>	<b>200,487</b>
<b>Resources Available:</b>	<b>266,683</b>	<b>45,325</b>	<b>200,487</b>
Expenditures:			
Appropriation	5,954	5,325	5,698
Sales tax distribution	260,729	40,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>266,683</b>	<b>45,325</b>	<b>205,698</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	266,683	46,000	205,698
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	205,698
		Tax Required	5,211
Delinquent Comp Rate:	0.0%		0
		Amount of 2018 Ad Valorem Tax	5,211

CPA Summary

City of Herington

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		39,106	39,106
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Bond revenue	479,853		
Operating transfers	101,293	0	
Interest on Idle Funds	988		
Neighborhood Revitalization Rebate			0
Miscellaneous	8,745		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>590,879</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>590,879</b>	<b>39,106</b>	<b>39,106</b>
Expenditures:			
Capital projects	551,773	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>551,773</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	39,106	39,106	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	579,853	10,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2018 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equipment Reserve	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	5,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2018 Ad Valorem Tax		0

CPA Summary

City of Herington

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Police Equipment Reserve</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	5,000	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

City of Herington

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	57,421	92,035	53,185
Receipts:			
State of Kansas Gas Tax	63,419	63,800	64,040
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>63,419</b>	<b>63,800</b>	<b>64,040</b>
<b>Resources Available:</b>	<b>120,840</b>	<b>155,835</b>	<b>117,225</b>
Expenditures:			
Salaries	0	0	
Contractual	1,897	2,750	2,750
Commodities	16,908	29,900	31,700
Capital Outlay		60,000	82,775
Transfer to Equipment Reserve	10,000	10,000	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>28,805</b>	<b>102,650</b>	<b>117,225</b>
Unencumbered Cash Balance Dec 31	92,035	53,185	0
2017/2018/2019 Budget Authority Amount	78,273	102,650	117,225

Adopted Budget <b>Convention and Tourism</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,553	13,936	11,946
Receipts:			
Transient Guest Tax	12,483	13,510	13,088
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>12,483</b>	<b>13,510</b>	<b>13,088</b>
<b>Resources Available:</b>	<b>22,036</b>	<b>27,446</b>	<b>25,034</b>
Expenditures:			
Salaries			
Contractual			12,775
Commodities	3,200	10,000	
Capital Outlay	4,900	5,500	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,100</b>	<b>15,500</b>	<b>12,775</b>
Unencumbered Cash Balance Dec 31	13,936	11,946	12,259
2017/2018/2019 Budget Authority Amount	15,500	15,500	12,775

**CPA Summary**

--

City of Herington

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Park</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	15,983	11,381	5,898
Receipts:			
Local Alcoholic Liquor Tax	1,073	2,517	2,517
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,073</b>	<b>2,517</b>	<b>2,517</b>
<b>Resources Available:</b>	<b>17,056</b>	<b>13,898</b>	<b>8,415</b>
Expenditures:			
Commodities	375		
Capital Outlay	5,300	8,000	8,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>5,675</b>	<b>8,000</b>	<b>8,000</b>
Unencumbered Cash Balance Dec 31	11,381	5,898	415
2017/2018/2019 Budget Authority Amount	15,000	8,000	8,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	14,063	12,992	12,835
Receipts:			
User Charges	204,885	230,526	230,230
Charge Off Collections	1,611	1,317	1,770
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>206,496</b>	<b>231,843</b>	<b>232,000</b>
<b>Resources Available:</b>	<b>220,559</b>	<b>244,835</b>	<b>244,835</b>
Expenditures:			
Contractual	207,567	232,000	232,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>207,567</b>	<b>232,000</b>	<b>232,000</b>
Unencumbered Cash Balance Dec 31	12,992	12,835	12,835
2017/2018/2019 Budget Authority Amount	232,000	232,000	232,000

CPA Summary

City of Herington

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Airport</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	210,077	176,991	75,447
Receipts:			
Rental Income	109,075	134,925	121,857
Fuel sales	5,890	18,626	6,000
Miscellaneous Income			
Interest on Idle Funds	1,800	330	1,200
Miscellaneous		75	
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>116,765</b>	<b>153,956</b>	<b>129,057</b>
<b>Resources Available:</b>	<b>326,842</b>	<b>330,947</b>	<b>204,504</b>
Expenditures:			
Salaries	10,128	37,000	35,000
Contractual	124,464	92,500	110,400
Commodities	17,730	36,000	36,200
Capital Outlay	354,434	90,000	
Reimbursed expense	-356,905		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>149,851</b>	<b>255,500</b>	<b>181,600</b>
Unencumbered Cash Balance Dec 31	176,991	75,447	22,904
2017/2018/2019 Budget Authority Amoun	255,200	255,500	181,600

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>2006 Sales Tax</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	45,766	84,370	0
Receipts:			
Local Sales Tax	109,468	87,574	87,574
Compensating Use Tax	20,896	16,717	16,717
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>130,364</b>	<b>104,291</b>	<b>104,291</b>
<b>Resources Available:</b>	<b>176,130</b>	<b>188,661</b>	<b>104,291</b>
Expenditures:			
Transfer to Debt Service	91,760		
Transfer to General Fund		160,547	100,000
Transfer to Bond and Interest		28,114	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>91,760</b>	<b>188,661</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	84,370	0	4,291
2017/2018/2019 Budget Authority Amoun	91,760	192,114	100,000

<b>CPA Summary</b>
--------------------

City of Herington

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>2010 Sales Tax</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	250,495	357,597	388,625
Receipts:			
Local Sales Tax	109,468	87,574	87,574
Compensating Use Tax	20,896	16,717	16,717
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>130,364</b>	<b>104,291</b>	<b>104,291</b>
<b>Resources Available:</b>	<b>380,859</b>	<b>461,888</b>	<b>492,916</b>
Expenditures:			
Homestead Maintenance		0	45,000
Maintenance		0	26,594
Capital Outlay		0	0
ADA Projects		0	40,000
Street Improvements	23,262	50,000	19,282
Transfer to general Fund		0	185,777
Demolition/Fire Equipment		0	153,000
Overpass Payment		23,263	23,263
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>23,262</b>	<b>73,263</b>	<b>492,916</b>
Unencumbered Cash Balance Dec 31	357,597	388,625	0
2017/2018/2019 Budget Authority Amount	198,263	198,263	492,916

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Storm Water</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	206,447	246,020	179,051
Receipts:			
Assessments	47,604	48,711	48,711
Back assessments	3,634	4,320	4,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>51,238</b>	<b>53,031</b>	<b>53,011</b>
<b>Resources Available:</b>	<b>257,685</b>	<b>299,051</b>	<b>232,062</b>
Expenditures:			
Capital Projects	11,665	120,000	120,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>11,665</b>	<b>120,000</b>	<b>120,000</b>
Unencumbered Cash Balance Dec 31	246,020	179,051	112,062
2017/2018/2019 Budget Authority Amount	100,000	120,000	120,000

CPA Summary



Adopted Budget Light Fund Additional	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
<b>General Administration</b>			
Personnel	350,999	331,500	341,445
Contractual	80,719	81,650	81,650
Commodities	13,912	18,200	18,200
Capital outlay	0	4,000	4,000
Chamber of Commerce	0	5,500	5,500
Other Expenses	3,759	6,000	6,000
<b>Total</b>	<b>449,389</b>	<b>446,850</b>	<b>456,795</b>
<b>Production:</b>			
Personal services	0	0	0
Contractual services	1,738,058	1,729,000	1,729,000
Commodities	5,201	9,700	9,000
Capital outlay	0	12,000	12,000
Transfer to Equipment Reserve	0	0	0
<b>Total</b>	<b>1,743,259</b>	<b>1,750,700</b>	<b>1,750,000</b>
<b>Distribution:</b>			
Personal services	253,267	306,900	182,000
Contractual services	29,773	45,890	65,439
Commodities	81,158	102,550	107,800
Capital outlay	0	20,000	0
Transfer to Equipment Reserve	20,000	20,000	20,000
<b>Total</b>	<b>384,198</b>	<b>495,340</b>	<b>375,239</b>
<b>Non-Operating</b>			
Insurance	21,692	24,000	25,200
Sales Tax	107,566	110,000	125,000
Other	0	0	0
Transfer to General Fund	0	0	0
Transfer to Debt Service	107,435	106,445	110,119
Transfer to Bond Reserve	0	0	0
<b>Total</b>	<b>236,693</b>	<b>240,445</b>	<b>260,319</b>
<b>Page Total</b>	<b>2,813,539</b>	<b>2,933,335</b>	<b>2,842,353</b>



Adopted Budget Water Fund Detail	Prior Year Actual 2016	Current Year Estimate 2018	Proposed Budget Year 2019
<b>General Administration:</b>			
Personnel	9,763	59,850	61,646
Contractual	18,805	22,800	22,800
Commodities	4,229	3,250	3,250
Capital outlay	53	10,000	10,000
Other Expenses		0	0
<b>Total</b>	<b>32,850</b>	<b>95,900</b>	<b>97,696</b>
<b>Production:</b>			
Personnel	119,193	92,750	101,500
Contractual services	10,527	18,000	20,300
Commodities	81,534	79,850	92,750
Capital outlay	8,301	14,000	30,000
Transfer to Equipment Reserve		0	0
Transfer to Capital Improvement		0	0
<b>Total</b>	<b>219,555</b>	<b>204,600</b>	<b>244,550</b>
<b>Distribution:</b>			
Personnel	85,265	132,700	139,500
Contractual services	14,958	15,250	22,300
Commodities	62,613	71,650	83,250
Capital outlay	65,868	98,200	125,000
Contingency	1,542		
Transfer to Equipment Reserve	20,000	20,000	0
Transfer to Capital Improvement		10,000	0
<b>Total</b>	<b>250,246</b>	<b>347,800</b>	<b>370,050</b>
<b>Non-Operating:</b>			
Insurance	10,982	13,800	13,800
Sales Tax	17,379	19,400	20,000
Water Protection Fee	3,767	4,600	4,600
Debt Service	86,746	86,746	86,746
Other Expense		0	0
<b>Total</b>	<b>118,874</b>	<b>124,546</b>	<b>125,146</b>
<b>Page Total</b>	<b>621,525</b>	<b>772,846</b>	<b>837,442</b>





**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	440,278	42.245	5,437
Debt Service	82,540	7.920	1,019
Library	72,954	7.000	901
Employee Benefit	339,910	32.615	4,198
Hospital	5,211	0.500	64
Capital Improvement	0		0
Fire Equipment Reserve	0		0
Police Equipment Reserve	0		0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>940,893</b>	<b>90.279</b>	<b>11,619</b>

2018 July 1 Valuation: 10,422,004

Valuation Factor: 10,422.004

Neighborhood Revitalization Subj to Rebate: 128,703

Neighborhood Revitalization factor: 128.703

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.



# AFFIDAVIT OF PUBLICATION

State of Kansas,  
Sedgwick County, ss: Joey or Lindsey  
of lawful age, being first duly sworn,  
depose and said that they are the publishers.

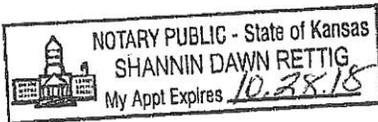
## The Herington Times

a weekly newspaper published in the city of Herington, County of Dickinson, State of Kansas, and of general paid circulation in Dickinson County, and which newspaper has been admitted to the mails as second-class matter in said county, that the Herington Times is not a trade, religious or fraternal publication, and has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and that the notice of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of 08.02, 2018, the second publication being in the issue of \_\_\_\_\_, 20\_\_\_\_; and the last publication in the issue of \_\_\_\_\_, 20\_\_\_\_.

Form prepared by:

Subscribed to and sworn before me this 08  
day of 02, 2018.

Notary Public, State of Kansas  
My commission expires: October 28, 2018



2019

**NOTICE OF BUDGET**  
First published in the Herington Times  
The governing body  
**City of Herington**  
will meet on August 21, 2018 at 5:30 PM at City Hall  
answering objections of taxpayers relating to the proposed budget  
Detailed budget information is available at City Hall

**SUPPORTING COPY**  
Dickinson County (Home county)

**BUDGET SUMMARY**  
Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem  
Estimated Tax Rate is subject to change dependent on 2019

FUND	Prior Year Actual for 2017		Current Year Expenditure	2018 Ad Valorem Tax	Estimate Tax Rate *
	Expenditures	Actual Tax Rate *			
General	1,510,078	38.909	1,651,319	40	7.920
Debt Service	262,805	3.789	183,860	54	7.000
Library	82,047	6.979	85,893	11	0.500
Employee Benefit	173,141	34.706	423,330		
Hospital	266,683	0.498	45,325		
Capital Improvement	551,773				
Fire Equipment Reserve					
Police Equipment Reserve					
Special Highway	28,805		102,600		
Convention and Tourism	8,100		15,500		
Special Park	5,675		8,000		
Solid Waste	207,567		232,000		
Airport	149,851		255,000		
2006 Sales Tax	91,760		188,000		
2010 Sales Tax	23,262		73,000		
Storm Water	11,665		120,000		
Light	2,813,539		2,813,539		
Water	621,525		621,525		
Sewer	235,849		235,849		
Non-Budgeted Funds-A	72,616				
				940,893	90.280
<b>Totals</b>	<b>7,316,741</b>	<b>84.881</b>			
Less: Transfers	385,488				
Net Expenditure	6,931,253				
Total Tax Levied	916,110				
Assessed Valuation	10,792,920				
Outstanding Indebtedness, January 1,	2016				
G.O. Bonds	1,480,000				
Revenue Bonds	445,000				
Other	1,263,223				
Lease Purchase Principal	0				
Total	3,188,223				

\*Tax rates are expressed in mills

**Brenda Wildman**  
City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

State of Kansas  
Sedgwick County  
lawful agent  
do hereby certify  
that the following

is a weekly newspaper published in Herington, Kansas, and Dickinson County has been admitted as a matter in said newspaper. The publication is uninterrupted for the past weeks immediately preceding the publication of this notice, and that the notice is attached, was published in the issues of said newspaper being in the second publication of 2018; and of

Subscribed day of 0

Notary Public  
My commission expires

## NOTICE OF BUDGET HEARING

First published in the Herington Times on August 2, 2018

2019

The governing body of  
City of Herington

will meet on August 21, 2018 at 5:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

### SUPPORTING COUNTIES

Dickinson County (home county) Morris County

### BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	1,510,078	38.909	1,651,319	50.484	1,722,155	440,278	42.245
Debt Service	262,805	3.789	183,860	2.014	190,219	82,540	7.920
Library	82,047	6.979	85,893	7.619	81,063	72,954	7.000
Employee Benefit	373,141	34.706	423,330	29.745	423,330	339,910	32.615
Hospital	266,683	0.498	45,325	0.465	205,698	5,211	0.500
Capital Improvement	551,773						
Fire Equipment Reserve							
Police Equipment Reserve							
Special Highway	28,805		102,650		117,225		
Convention and Tourism	8,100		15,500		12,775		
Special Park	5,075		8,000		8,000		
Solid Waste	207,567		232,000		232,000		
Airport	149,851		255,500		181,600		
2006 Sales Tax	91,760		188,661		100,000		
2010 Sales Tax	23,262		73,263		492,916		
Storm Water	11,665		120,000		120,000		
Light	2,813,539		2,932,635		2,842,353		
Water	621,525		772,846		837,442		
Sewer	235,849		248,593		326,115		
Non-Budgeted Funds-A	72,616						
<b>Totals</b>	<b>7,316,741</b>	<b>84.881</b>	<b>7,339,375</b>	<b>90.327</b>	<b>7,892,891</b>	<b>940,893</b>	<b>90.280</b>
Less: Transfers	385,488		393,369		465,896		
Net Expenditure	6,931,253		6,946,006		7,426,995		
Total Tax Levied	916,110		928,474		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	10,792,920		10,278,950		10,422,004		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	1,480,000		1,265,000		1,500,000		
Revenue Bonds	445,000		230,000		230,000		
Other	1,263,223		1,044,671		1,043,295		
Lease Purchase Principal	0		0		149,590		
<b>Total</b>	<b>3,188,223</b>		<b>2,539,671</b>		<b>2,922,885</b>		

\*Tax rates are expressed in mills

Brenda Wildman

City Official Title: City Clerk